

CITY OF ESCANABA RESIDENTIAL POVERTY EXEMPTION APPLICATION

I, _____, Petitioner, being the **owner and residing at the property** that is listed below as my principal residence, apply for property tax relief under MCL 211.7u of the General Property Tax Act, Public Act 206 of 1893. The principal residence of persons who, in the judgment of the city assessor and board of review, by reason of poverty are unable to contribute toward the public charges is eligible for exemption in whole or in part from taxation per MCL 211.7u(1). I understand that this process requires that the board of review consider both my income and my assets.

In order to be considered complete, this application must: 1) be completed in its entirety, 2) include information regarding all members residing within the household, and 3) include all required documentation as listed within the application. Please write legibly and attach additional pages as necessary.

PERSONAL INFORMATION: Petitioner must list all required personal information.

Property address of principal residence:		Daytime phone number:	
Age of petitioner:	Marital status:	Age of spouse:	
Number of legal dependents:		Age of dependents:	
Filed MI1040CR for Homestead Property Tax credit _____ YES _____ NO		Amount of homestead property tax credit: (If approved for Poverty Exemption, you would no longer be eligible for this credit)	

REAL ESTATE INFORMATION: List the real estate information related to your principal residence. Be prepared to provide a deed, land contract or other evidence of ownership of the property at the BOR meeting.

Property parcel code number: 051- _____ - _____ - _____ - _____		Length of time at this residence:	
Is home paid in full? _____ YES _____ NO	Mortgage company:	Balance owed:	Monthly payment:

ADDITIONAL PROPERTY INFORMATION: List information related to any other property you, or any household member owns.

Do you own, or are buying, other property? ___ YES ___ NO <i>If yes, complete the information below.</i>		Amount of income earned from other property: \$	
PROPERTY ADDRESS	NAME OF OWNER(S)	ASSESSED VALUE	AMOUNT & DATE OF LAST TAXES PAID
		\$	
		\$	

EMPLOYMENT INFORMATION: List your current employment information.

Name of employer:	Name of contact person:
Address of employer:	Employer phone number:

LIST ALL INCOME SOURCES: By all household members, including but not limited to: salaries, Social Security, rents, pensions, IRA's (individual retirement accounts), unemployment compensation, disability, government pensions, worker's compensation, dividends, claims & judgment of lawsuits, alimony, child support, friend/family contribution, reverse mortgage etc.

SOURCE OF INCOME	MONTHLY or ANNUAL INCOME	
	\$ /mo	\$ /year
	\$ /mo	\$ /year
	\$ /mo	\$ /year
	\$ /mo	\$ /year
	\$ /mo	\$ /year
	\$ /mo	\$ /year
FOR BOARD OF REVIEW USE ONLY		DO NOT WRITE BELOW THIS LINE
Annual CAP:		Total Annual Income:

CHECKING, SAVINGS AND INVESTMENT INFORMATION: List any and all savings owned by all household members, including but not limited to: checking or savings accounts, postal savings, credit union shares, certificates of deposit, cash, stocks, bonds, or similar investments.

NAME OF FINANCIAL INSTITUTION OR INVESTMENTS	NAME ON ACCOUNT	CURRENT VALUE
		\$
		\$
		\$

LIFE INSURANCE: List all policies held by all household members.

NAME OF INSURED	AMOUNT OF POLICY	MONTHLY PAYMENT	POLICY PAID IN FULL	NAME OF BENEFICIARY	RELATIONSHIP TO INSURED

LIST ALL PERSONS LIVING IN HOUSEHOLD: All persons residing in the residence must be listed.

FIRST & LAST NAME	AGE	RELATIONSHIP TO APPLICANT	# MONTHS LIVING IN HOUSEHOLD	PLACE OF EMPLOYMENT

MOTOR VEHICLE INFORMATION: All motor vehicles (including motorcycles, motor homes, camper trailers, etc.) held or owned by any person residing within the household must be listed.

MAKE	YEAR	MONTHLY PAYMENT	BALANCE OWED

RECREATIONAL VEHICLE INFORMATION: All recreational vehicles (including dirt bikes, snow machines, four wheelers, boats, other watercraft, etc.) held or owned by any person residing within the household must be listed.

MAKE	YEAR	MONTHLY PAYMENT	BALANCE OWED

PERSONAL DEBT: All personal debt for all household members must be listed.

CREDITOR	PURPOSE OF DEBT	DATE OF DEBT	ORIGINAL BALANCE	MONTHLY PAYMENT	BALANCE OWED

MONTHLY EXPENSE INFORMATION: The amount of monthly expenses related to the principal residence for each category must be listed. Indicate N/A as necessary.

Heating:	Electric/Garbage/Water:	Car Expense (gas, repair, etc):
Phone:	Cable:	Food:
Clothing:	Health Insurance:	Daycare:
Other (list type):	Other (list type):	Other (list type):
Other (list type):	Other (list type):	Other (list type):
DOES ANYONE HAVE MEDICAL CONDITIONS THAT REQUIRE LARGE OUT OF POCKET EXPENSES FOR TREATMENT? IF YES, EXPLAIN.		

Notice: Any willful misstatements or misrepresentations made on this form may constitute perjury, which, under the law, is a felony punishable by fine or imprisonment.

Notice: Per MCL 211.7u(2b), a copy of all household members federal income tax returns, state income tax returns (MI-1040) and Homestead Property Tax Credit claims (MI-1040CR 1, 2, 3 or 4) must be attached as proof of income. Documentation for all income sources including, but not limited to, credits, claims, Social Security income, child support, alimony income, and all other income sources must be provided at time of application.

Petitioners: Do not sign this application until witnessed by Supervisor, Assessor, Board of Review or Notary Public. (Must be signed by either the Supervisor, Assessor, Board of Review Member or Notary Public)

STATE OF MICHIGAN
COUNTY OF DELTA

I, the undersigned Petitioner, hereby declare that the foregoing information is complete and true and that neither I, nor any household member residing within the principal residency, have money, income or property other than mentioned herein.

Petitioner Signature

Date

Subscribed and sworn this _____ day of _____, 2023

Printed Name:

Assessor, Board of Review Member, or Notary Public

This application shall be filed after January 1, but before the day prior to the last day of March, July or December Board of Review to the address below.

Board of Review
c/o James McNeil, Assessor
City of Escanaba
PO Box 948
Escanaba, MI 49829

DECISIONS OF THE MARCH BOARD OF REVIEW MAY BE APPEALED IN WRITING TO THE MICHIGAN TAX TRIBUNAL BY JULY 31 OF THE CURRENT YEAR. JULY OR DECEMBER BOARD OF REVIEW DENIALS MAY BE APPEALED TO MICHIGAN TAX TRIBUNAL WITHIN 35 DAYS OF THE DENIAL. A COPY OF THE BOARD OF REVIEW DECISION MUST BE INCLUDED WITH THE FILING.

Michigan Tax Tribunal
PO Box 30232
Lansing, MI 48909
Phone: 517-373-3003
Fax: 517-373-1633
E-mail: taxtrib@michigan.gov

THIS FORM SHOULD ONLY BE COMPLETED WITH THE APPLICATION IF YOU DO NOT HAVE FEDERAL OR STATE INCOME TAX RETURNS FOR THE CURRENT OR PREVIOUS TAX YEARS FOR ANY PERSON RESIDING IN THE RESIDENCE.

Michigan Department of Treasury
4988 (05-12)

Poverty Exemption Affidavit

This form is issued under authority of Public Act 206 of 1893; MCL 211.7u.

INSTRUCTIONS: When completed, this document must accompany a taxpayer’s Application for Poverty Exemption filed with the supervisor or the board of review of the local unit where the property is located. MCL 211.7u provides for a whole or partial property tax exemption on the principal residence of an owner of the property by reason of poverty and the inability to contribute toward the public charges. MCL 211.7u(2)(b) required proof of eligibility for the exemption be provided to the board of review by supplying copies of federal and state income tax returns for all persons residing in the principal residence, including property tax credit returns, or by filing an affidavit for all persons residing in the residence who were not required to file federal or state income tax returns for the current or preceding tax year.

I, _____, swear and affirm by my signature below that I reside in the principal residence that is the subject of this Application for Poverty Exemption and that for the current tax year and the preceding tax year, I was not required to file a federal or state income tax return.

Address of Principal Residence: _____

Signature of Person Making Affidavit

Date

If you need additional Poverty Exemption Affidavits you may obtain those from the City Assessors Office or online at www.escanaba.org/assessor

Federal Poverty Guidelines Used in the Determination of Poverty Exemptions for 2021 MCL 211.7u, which deals with poverty exemptions, was significantly altered by PA 390 of 1994 and was further amended by PA 620 of 2002. Local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels shall not be set lower by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons shall not be set lower than \$23,030 which is the amount shown on the following chart for a family of 3 persons. The income level for a family of 3 persons may be set higher than \$23,030.

Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2023 assessments: 5102 (Rev. 01-19)

Size of Family Unit Poverty Guidelines

1	\$13,590
2	\$18,310
3	\$23,030
4	\$27,750
5	\$32,470
6	\$37,190
7	\$41,910
8	\$46,630

For each additional person \$4,720

Note: MCL 211.7u states that the poverty exemption guidelines established by the governing body of the local assessing unit shall also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available. Please see STC Bulletin 3 of 2021 for more information on poverty exemptions.

Note: PA 135 of 2012 changed the requirements for filing documentation in support of a poverty exemption to allow an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This includes the owner of the property who is filing for the exemption.